SERVICE DELIVERY PLAN

April 1, 2005 – March 31, 2008

PUBLIC GUARDIAN
AND TRUSTEE OF
BRITISH COLUMBIA

105-05544/

To: The Honourable Geoff Plant
Attorney General

Pursuant to s.22 (3) of the *Public Guardian and Trustee Act*, I have the honour of delivering the Service Delivery Plan for the Public Guardian and Trustee of British Columbia.

This plan covers the period April 1, 2005 to March 31, 2008.

_____ _____

Public Guardian and Trustee of BC Date

To: Jay Chalke
Public Guardian and Trustee

Pursuant to s.22 (1) of the *Public Guardian and Trustee Act*, I approve the attached Service Delivery Plan for the Public Guardian and Trustee of British Columbia.

_____ _____

Attorney General Date

Pursuant to s.22 (3) of the *Public Guardian and Trustee Act*, the attached Service Delivery Plan for the Public Guardian and Trustee of British Columbia has been approved by Treasury Board.

_____ _____

Chair of Treasury Board Date

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I. INTRODUCTION

The 2005 – 2008 Service Delivery Plan (SDP) is the fifth 3-year-SDP developed by the Public Guardian and Trustee of British Columbia (PGT). It is submitted in fulfillment of the requirements of section 22 of the *Public Guardian and Trustee Act* which requires PGT to prepare a service delivery plan for approval by the Attorney General by December 31st of each year.

Included in this plan is a brief overview of the office of Public Guardian and Trustee and a description of its core business areas. This is followed by an outline of the 2005 – 2008 plan including a summary of the factors that can foreseeably enhance or constrain its achievement; a detailed table of the goals, objectives and performance measures contained in the plan; and a summary of PGT financial projections related to meeting its SDP goals over the next three years. This is a transitional SDP and the projections and performance measures for years two and three are notional pending adjustment in the 2006-2009 SDP.

The entire SDP is underpinned by a "Vision" of how PGT sees services unfolding over the years 2005 – 2008. This Vision is set out in Appendix A.

II. THE OFFICE OF THE PUBLIC GUARDIAN AND TRUSTEE

A. MANDATE

The Public Guardian and Trustee is a corporation sole established under the *Public Guardian and Trustee Act*. The current office holder is Jay Chalke, appointed by the Lieutenant Governor in Council to a six-year term beginning February 28, 2000.

PGT is a client-centered organization with extensive statutory obligations, independently exercising quasi-judicial and other responsibilities that include the financial, legal, social services, health and justice sectors. In addition to its own act, another 16 statutes direct its main powers and duties with additional lesser references in numerous other statutes. It delivers more than 40 separate lines of business primarily acting in a protective and fiduciary capacity and is largely self-funded through client fees.

The PGT mandate is to serve:

- children and youth under the age of 19 by protecting their legal and financial interests;
- adults who require assistance in decision making through protection of their legal rights, financial interests and personal care interests; and
- heirs and beneficiaries of deceased persons and the estates of missing persons when there is no one else willing or able to administer their estates.

PGT provides services through 214 full-time equivalent employees to approximately 26,000 clients. It acts as fiduciary for approximately $600 million of trust assets and provides oversight to Private Committees responsible for almost $700 million in assets. It

receives approximately $148 million in client income and other receipts annually and pays out a similar amount in bills on behalf of clients.

B. VALUES

Six major values underpin the work of the PGT and are reflected in all aspects of PGT performance:

1) Client-centred service: Clients are at the centre of PGT services and PGT strives to ensure that services are individualized, equitable and accessible.

2) Respect: In dealing with clients and their families, PGT honours the principles of self-determination and autonomy.

3) Innovation: Staff members are encouraged to be innovative in designing support services that are the least restrictive and intrusive as possible. Court processes are used as a last resort.

4) Teamwork: Staff members work in partnerships with families, other service providers and each other to provide effective and efficient service delivery.

5) Openness: Annual public reporting on all aspects of PGT performance, as required by the *Public Guardian and Trustee Act,* ensures accountability to clients, government and the public.

6) Staff support: Staff members are acknowledged to be the greatest resource of the PGT. They are recognized and appreciated for their expertise and professionalism as well as their teamwork and consultation skills. PGT is committed to the on-going development and training of its staff members.

C. ACCOUNTABILITY

PGT is accountable through the Attorney General to the government and the legislature for the conduct of the corporation. Each year the PGT must submit a three-year Service Delivery Plan by December 31st for approval by the Attorney General and Treasury Board. In addition, PGT must report on its performance under the previous Service Delivery Plan by September 30th and present this as part of its Annual Report. The Annual Report also includes two sets of financial statements and statements by independent auditors on the PGT performance report and the two financial statements. The Attorney General is required by statute to table the Annual Report in the Legislature.

PGT is accountable to the courts and/or the Ombudsman for the legal and administrative decisions made in the course of performing its duties. As the majority of PGT services are mandated by statute and many functions are fiduciary in nature, the courts have far reaching review powers. The Ombudsman can review PGT decisions made in administering client affairs and make recommendations to PGT and the legislature

concerning those decisions. In addition, PGT is required by law to have and has an internal review process for persons affected by its decisions.

As PGT has historically been primarily a last resort service provider, the majority of its clients lack alternatives and face challenges in articulating service concerns. The PGT regards performance reporting as a form of public sector surrogate for the rigour of market discipline in its service delivery. Its vision in performance reporting is to create a more open and transparent environment to be more accountable to clients, their families, service partners, the public and government.

D. CORE BUSINESS AREAS

PGT provides services to clients primarily through three program areas: Child and Youth Services, Services to Adults and Estate and Personal Trust Services. These are in turn supported by two corporate divisions: Client Finance and Administrative Services and Legal Services. The Executive Office provides overall direction and coordination. The PGT organizational chart follows this description of divisions and programs.

1. Child and Youth Services (C&Y)

PGT protects the legal rights and financial interests of minors and acts for children in the roles of Trustee, Guardian of Estate and Litigation Guardian. Child and Youth Services works on behalf of, and directly with children, as well as their parents or guardians, to ensure that their legal and financial interests are protected and well-managed.

As Trustee, PGT receives trust monies on behalf of children under a will, trust agreement, court order or by statute. Most frequently, trust monies are received as a result of compensation for injuries arising from motor vehicle accidents. Funds are typically held in trust until the child reaches the age of majority (19 years) but can be disbursed earlier for purposes benefiting the child. PGT manages $178M in trusts on behalf of approximately 12,000 children and youth.

As Guardian of Estate, PGT protects the legal and property rights of 5,800 children and youth in continuing care of the province by pursuing legal claims on their behalf, by obtaining benefits to which they are entitled and by securing and managing their financial assets.

As Litigation Guardian, PGT protects the legal rights of children in actions in which children are plaintiffs or defendants and have no other suitable Litigation Guardian available.

2. Services to Adults (STA)

PGT protects the legal rights and personal and financial interests of adults who are unable to manage their affairs independently.

PGT represents approximately 3,300 adult clients, primarily as Committee of Estate under the *Patients Property Act,* with responsibility for legal and financial management of client affairs. PGT also acts as Committee of Person, Power of Attorney, Representative, Litigation Guardian, Pension Trustee and Temporary Substitute Decision-Maker for health care. For adult clients, PGT acts on a last resort basis when other appropriate substitute decision-makers are not available. The disabilities resulting in incapacity for clients includes diseases of aging, mental illness, developmental disability and brain injury. Most adult PGT clients are seniors.

In its investigative role, PGT investigates reports of financial abuse of adults who may be incapable and consults with community and family members on both broad and specific abuse and neglect issues. PGT also monitors activities of more than 2,100 individual Private Committees appointed by the court to manage the affairs of adults who are unable to make their own financial, legal and/or personal and health care decisions. Average client assets of adults with Private Committees are approximately $330,000 each.

3. Estate and Personal Trust Services (EPTS)

In the role of Official Administrator for British Columbia, PGT administers more than 1,400 estates of persons who have died with no one willing and able to administer their estates or where the heirs are unknown. This may include estates where the heir is an adult client of PGT or a minor for whom PGT is Guardian of Estate.

Estate and Personal Trust Services manages administration of estates where PGT has been appointed executor under a will, and in certain circumstances, it will represent an estate in a legal proceeding. In addition, it carries out duties of a trustee when PGT has been appointed under a trust established by living persons, where appointed under a will or where so ordered by the court.

PGT may decline to administer estates of deceased persons where there is no benefit to the heirs and beneficiaries or to the public from formal administration. This recently granted legislative discretion will allow PGT to manage its estate-related workload more efficiently and it has begun refocusing services, improving service timelines and better responding to public demand for increased availability of executor or administrator services.

4. Client Finance and Administrative Services (CFAS)

Client Finance and Administrative Services provides both corporate services and client services for the three operating divisions. Corporate services include budget planning and corporate accounting, information management services, correspondence and records management and facilities management. Client services are provided through activities such as paying client bills, receiving client cash, assisting with developing and managing investment plans and investigating, securing and warehousing physical assets on behalf of clients.

Over the next three years PGT will complete the current phase of redesigning and enhancing its overall trust accounting and related information management systems. This multi-year project is aimed at meeting client needs by placing PGT information systems on a secure technological footing well into the future and by developing case management and information management systems.

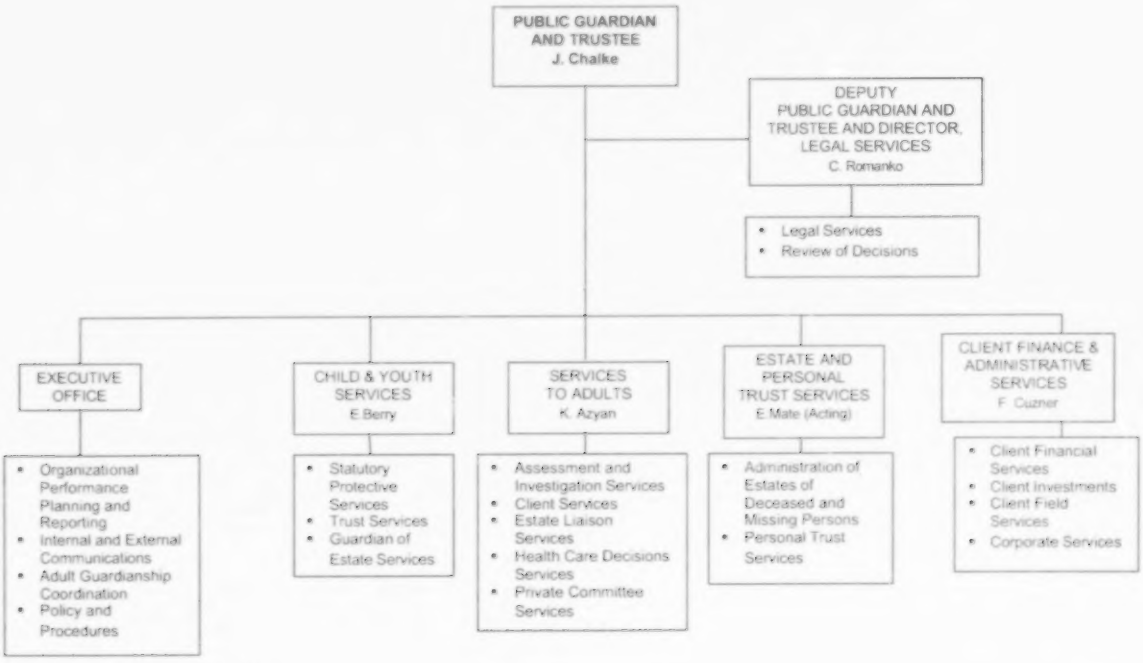
5. Legal Services

Legal Services provides legal advice to PGT when acting on behalf of clients in a representative capacity. Lawyers also carry out PGT responsibilities under various statutes to protect children and adults under legal disability through involvement in certain types of legal proceedings. This includes reviewing applications for Private Committee appointments and reviewing settlements of minors' claims for unliquidated damages.

6. Executive Office

The Executive Office provides overall leadership, carries out non-delegated statutory duties, is responsible for Freedom of Information and Protection of Privacy activities, Ombudsman inquiries and represents the office as a member of the National Association of Public Trustees and Guardians. The office oversees development and distribution of operational policies and procedures, coordinates corporate planning activities and carries out public education and communications functions. In addition, the office coordinates initiatives related to adult guardianship implementation.

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
ORGANIZATIONAL CHART

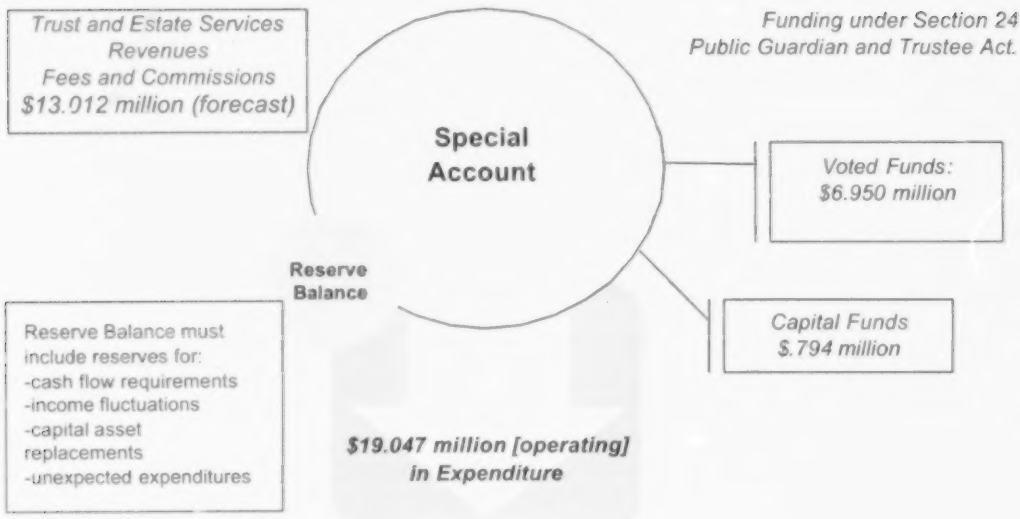


** as at December 1, 2004*

E. FUNDING STRUCTURE

The following chart identifies PGT funding sources.

Financing Formula for 2004- 2005



1. Public Guardian and Trustee Fees Regulation

With minor variations the fees and commissions charged by PGT during 2004/2005 are based on the following percentages:

- Income Commission
  - 5% of income received
- Capital Commission
  - 5% of the value of assets/cash
  - 7% in estate administration (subject to a minimum commission of $3,500)
- Asset Management Fee
  - 0.4 of 1% per annum on the gross value of all assets, computed monthly. This is charged on those assets for which a value can be reliably determined, e.g., cash, bonds, term deposits, debentures, real properties, segregated investment accounts, equities, investment fund units, and RRSPs.

In addition, PGT charges certain hourly and fixed cost service fees. All PGT fees and commissions have been approved by the Lieutenant Governor-in-Council and are set out in the *Public Guardian and Trustee Fees Regulation (B.C.* Reg. 312/2000, as amended). Third party charges for client related services are also charged to clients as permitted by law.

2. Revenue Structure

PGT services are funded by a combination of fees for client services and supplementary funding from the Government of British Columbia for public services. Overall, most funding is from fee for service and some service areas operate on a full cost recovery basis. In response to the Core Services Review, the following new provisions have been implemented in recent years:

- A minimum capital commission fee for intestate estates of deceased persons designed to partially move the service to 100% cost recovery over time;
- Chargeback to estates for staff time spent tracing and proving heirs;
- Greater recovery of costs for acting as Litigation Guardian;
- Administration fee for PGT continuing to manage accounts of former adult clients while awaiting action by the executor; and
- Increased fees for monitoring Private Committees, and for reviewing litigation settlements for children designed to move PGT services in these two areas to 50% cost recovery.

Other changes included statutory changes authorizing PGT to decline to administer estates where the cost of administering exceeds the value of the estate.

3. Current Revenue Issues

PGT operates in an environment that is subject to considerable volatility in both revenues and demand for services and has limited capacity to influence or buffer the impact. Revenues are impacted directly by market conditions and rates of return on investments. Demand for services is related to demographics, availability of alternatives to PGT services, court decisions and the range of services provided and decisions made by other organizations.

These pressures are further compounded by PGT legal obligations and budget inflexibility. For example, any spending from revenue in excess of the budget requires Treasury Board approval. This means that any access to the Special Account will be limited and as such can not act as a buffer to budgeted variances without impacting expenditure levels as approved by Treasury Board.

The impact of weakened financial markets that reduced interest-rate dependent commissions and improvements in client service that decreased the length of time client assets are administered have negatively impacted PGT revenue. Due in part to this uncontrollable revenue volatility in addition to the inflexible funding structure, PGT has also undertaken a review of the principles and underlying assumptions about the manner in which it derives its revenue.

Fees are currently primarily income and asset-based. This is the traditional model for compensating fiduciaries in both the public and private sectors. However, this may not be the most appropriate model for the PGT client base, which has significantly less assets and are administratively more complex than those clients managed by private sector financial institutions.

This asset-based model also subjects PGT to external factors that impose an unnecessary and excessive degree of volatility, complexity and cost of administration. While these factors are beyond its control, PGT continues to face a relatively stable underlying client base.

4. Aligning Revenues and Expenditures

Since the 2001 Core Services Review, PGT has been moving to a cost allocation model in which each specific line of PGT services is operated on one of three bases. These include estate and trust services which will be fully cost recovered, monitoring services which will be funded through a blend of shared cost recovery and public funding, and public services which will remain fully public funded.

PGT has embarked on a process to identify and review its client-related service standards and related budget implications and will be continuing to refine fees and commissions as well as seeking changes to public funding amounts and allocations that will allow it to meet its legal obligations and performance targets as approved by the Attorney General.

PGT has recognized the need to identify a range of possible revenue initiatives and fiscal restructuring to respond to this structural problem. As the impact of these proposals for a fair fiscal model would be felt in 2006-07 and onwards, years two and three of this SDP are notional pending amendment in the 2006 – 2009 SDP.

III. GOALS, OBJECTIVES AND PERFORMANCE MEASURES

The goals, objectives and performance measures for the 2005 – 2008 SDP are briefly discussed below along with an outline of the assumptions and risks that accompany their achievement. A more detailed description of each objective and its related performance measures for each of the three years of the plan is set out in the table that follows this discussion.

The PGT is largely self-funding and balances a tension between service levels, cost of services, client ability to pay and client satisfaction. It has used performance measurement and reporting, supported in some instances by legislative amendment, to quickly transition to contemporary business practices. These include heightened focus on results and outcomes, enhanced client and community involvement and increased organizational capacity with more integrated systems and processes.

This SDP has identified a path for 2005 – 2008 and the performance measures reflect this path. However, there is a dissonance between the financial projections and the performance measures for years two and three of this plan that reflects their notional status pending amendment.

PGT is undertaking a major reassessment of its performance measures based on ongoing experience and this may result in significant restructuring of the measures for subsequent years. PGT is also undertaking a major review of its structural fiscal problem and anticipates that the financial projections in this SDP will also be revised in the last two years. Changes associated with budget uncertainties and/or review of performance measures will be identified in the 2006 – 2009 SDP.

A. GOALS

The six goals set out in this plan were adopted on an organization-wide basis beginning in 2002/03 and remain valid today. These six goals are:

1. Property and financial interests of PGT clients will be well managed.
2. Personal interests of PGT clients will be protected.
3. Statutory protective and monitoring services will be delivered in an appropriate, timely and high quality manner.
4. The PGT will contribute to public awareness, policy issues and law reform initiatives to promote the interests of our clients.
5. The PGT will improve its ability to deliver effective and efficient services to clients.
6. The PGT will maintain a work environment that attracts, develops and empowers staff to deliver quality service.

B. OBJECTIVES

The objectives set out in the service delivery plan are linked to the goals. Some objectives are specific to an individual program area, and others apply to the organization as a whole.

Many of the objectives are related to timeliness of service delivery. PGT is continuing to address and make progress in two client service areas where backlogs, while diminishing, still remain, Estate Liaison and Estate Administration

PGT is attempting, over the next few years, to reduce the number of measures in order to better meet the BC Performance Reporting Principles of focusing on the "few, critical aspects of performance" while still satisfying its statutory requirement of detailing performance targets and other measures for "each performance area" (*Public Guardian and Trustee Act*, s. 22(2)). The objectives have been recrafted since the 2004/05 – 2006/07 SDP to slightly reduce the number of measures in instances where related measures can share broader objectives and for consistency of terminology. The one page chart on the next page summarizes all the objectives by goal.

PGT SERVICE DELIVERY PLAN 2005 – 2008

Mission

- Safeguarding and upholding the legal and financial interests of children
- Managing the legal and financial interests and promoting the personal care interests of adults needing assistance with decision-making
- Administering the estates of deceased and missing persons

Goals	Objectives
1. Property and financial interests of PGT clients will be well managed	(a) Timely children's property disbursements (b) Timely and prudent management of client legal, financial and property interests and assets (c) Timely securing and administration of assets of client estates (d) Estates distributed to rightful heirs (e) Prudent management of client investments
2. Personal interests of PGT clients will be protected	(a) Personal needs of minor clients and personal and health care needs of adult clients protected
3. Statutory protective and monitoring services will be delivered in an appropriate, timely and high quality manner	(a) Timely reviews of children's legal settlements (b) Protect the assets of adults at risk of abuse and neglect
4. The PGT will contribute to public awareness, policy issues and law reform initiatives affecting our clients	(a) Make recommendations to government (b) Promote public understanding of PGT role
5. The PGT will improve its ability to deliver effective and efficient service to clients	(a) More estates governed by wills and trusts (b) Meet client service expectations for service (c) Information management systems support business activities (d) Standards and policies guide service delivery
6. The PGT will maintain a work environment that attracts, develops and empowers staff to deliver quality service	(a) Reward, recognize and value employees

C. PERFORMANCE MEASURES

Section 22 of the *Public Guardian and Trustee Act* requires PGT to include both "performance targets" and "other measures" in the SDP. For convenience, PGT uses the term "performance measures" to describe both types of measures. PGT is also instructed by statute to develop measures in respect of "each" program area. As a consequence, PGT has 34 separate measures in its plan. While the majority deal with the various critical aspects of PGT performance on a year-over-year basis, there are some that represent milestones in the achievement of a specific objective dealing with a major development or change in some aspect of PGT service delivery.

1. Reliability of Data

PGT continues to improve the reliability of the information used to measure performance. The PGT uses spot checking, cross-referencing data sources and checking reports for consistency to test reliability of results. Overall, data reliability is high within its defined parameters for each performance measure and audit has confirmed that it is within an acceptable margin of error.

During the period covered by this SDP, improvements to PGT information technology will be facilitated. Some increase in accuracy and efficiency from elimination of manually produced reports is anticipated over time.

2. Comparability

PGT is a unique organization in British Columbia without private sector comparators. Comparisons with public guardians and public trustees in other jurisdictions are difficult because of varying mandates, statutes and service delivery mechanisms. There is also very limited public performance reporting by other jurisdictions. PGT is working through the National Association of Public Trustees and Guardians to establish some service benchmarks, but progress will be gradual and widespread adoption of measures that are not yet even developed is still many years away. PGT continues to monitor developments internationally among PGTs. Internationally, there are also few effective comparators. Counterpart organizations have few developed performance measures and mandate differences are even greater than those within Canada.

PGT currently uses external benchmarks in relation to investment returns earned by the pooled investment funds it has established on behalf of clients. PGT is also piloting estate and personal trust service standards that reflect private sector best practices. In other areas, PGT is largely restricted to relying on its own past performance for comparison purposes. This information is continuing to grow.

D. ASSUMPTIONS

The 2005/06-2007/08 Service Delivery Plan has been developed based on a number of assumptions. These are:

1. General:

- Demographic changes will continue to increase demand for PGT services, particularly services to elderly adults and a diverse and mobile population.
- Public, client and stakeholder expectations about the nature, quality and service delivery mode of PGT services will continue to rise.
- Challenges associated with providing service to PGT clients will continue to increase as the availability of community supports evolves.
- Performance measures and business projections for years two and three will be adjusted to reflect budget and planning considerations in the context of a comprehensive 2006/07-2008/09 SDP.
- PGT information management services will continue to impair service delivery and be a significant risk factor until they have been moved to a stable platform and upgraded.

2. Financial:

- No provision has been made for an increase to salaries and benefits at rates established by the BCGEU and other agreements for 2005/06, 2006/07 or 2007/08. (A benefits percentage of 24% was used for all three years of the plan.)
- A rate of return of 4.5% on client assets has been applied when calculating revenues for 2005/06 and 5.0% for the years 2006/07 and 2007/08.
- Estimates of revenues from fees and commissions are based on the on-going implementation of Core Services Review recommendations as modified by experience.
- Costs associated with services in 2005-06 are projected at status quo levels with some allowances for increases and decreases where warranted by known changes in legislation, changes in usage, or by estimated contractual obligations.
- Costs associated with services in 2006-07 and onwards are notional and subject to change. This is a transitional SDP and the business projections and performance measures for years two and three are notional pending adjustment in the 2006-2009 SDP.
- Due to uncertainties surrounding the possible nature and timing of other legislative and policy changes (such as changes to responsibility for small trusts of minors and proclamation of additional sections of the *Health Care (Consent) and Care Facility (Admission) Act*, *Adult Guardianship Act*, or reform of these or other incapacity planning laws), no allowance for potential expenditure or revenue changes associated with these matters has been included.
- Voted funds are provided in accordance with amounts established by the Ministry of the Attorney General in its 3-year Service Delivery Plan.

E. RISK MANAGEMENT

PGT acts in a broad range of fiduciary, statutory and court ordered roles in which risk management is a central focus. Because of the associated legal risks, almost all PGT operations are designed to incorporate appropriate risk management practices. These include investigative work in conjunction with case management, financial controls, approval processes, staff training and physical security, such as use of a vault, safety deposit boxes and secure warehouse storage.

Because risk management is at the centre of most PGT work, it has not conducted a separate enterprise wide risk assessment. Rather, PGT has and will continue to address specific risk-related issues on an ongoing basis.

1. Key Risks

- Loss of employees in key areas could affect current service standards as well as jeopardize activities such as backlog reduction.
- Poor quality or improperly made decisions by PGT could lead to legal action and lack of government and public confidence in PGT.
- Financial constraints could compromise PGT ability to meet fiduciary responsibilities and deliver statutorily mandated services affecting safety, health and well-being of vulnerable clients.
- Restructuring in other public sector and related organizations could increase workload demands on PGT.
- Information technology infrastructure, including trust and information management systems, could fail to meet demands for new applications and performance standards.

2. Risk Management Strategies

- Continuing development and enhancement of written policies and procedures enables better transfer of information and expertise between staff members and increases consistency in service standards.
- Clear policies and procedures supported by staff training facilitate appropriate delegated decision-making.
- Career development through internal temporary assignments and implementation of a staff interchange program will provide hands-on training opportunities.
- Developing working relationships with new public sector organizations, such as the new adult community living authority, Community Living BC, will ensure that the extent and limitations of the PGT mandate are understood.
- Developing and maintaining the process of collecting data for all performance measures will simplify on-going data collection and enhance consistency and reliability of results.
- Revision and continued implementation of the Information Management Systems plan will provide for orderly redevelopment and maintenance of information technology resources.

- Moving to a more stable hardware and software platform will help to revitalize the trust and information management system (COMET) and limit growth of maintenance costs.

F. PERFORMANCE REPORTING

PGT is required, by section 25 of the *Public Guardian and Trustee Act*, to prepare an annual report on the progress made towards achieving the goals and objectives set out in its SDP. This annual report is provided to the Attorney General by September 30th of each year and is thereafter tabled in the Legislative Assembly. The report must contain:

(a) audited financial statements on stewardship of trusts and estates under administration,

(b) audited financial statements on operations of the office of the Public Guardian and Trustee,

(c) a statement of the extent to which PGT has met the performance targets and other objectives established in the service delivery plan under section 22, and

(d) the Auditor General's report on the statement referred to in paragraph (c).

Under section 26 of the *Public Guardian and Trustee Act*, PGT financial statements must be audited by an independent auditor. PGT financial statements are prepared using Canadian generally accepted accounting principles. There may be variances between amounts reported in the Public Accounts and those set out in PGT statements due to materiality thresholds.

For budget purposes, Public Accounts figures for PGT are used as these are the amounts against which budgetary results are measured. These amounts also correspond to the expenditure and revenue approvals appearing in the Estimates.

C. DETAILED TABLE OF SERVICE DELIVERY PLAN 2005/06 – 2007/08

[This SDP is fixed for FY 2005/06 and notional for FY 2006/07 and 2007/08]

Goals	Objectives	Performance Targets and Other Measures
1. PROPERTY AND FINANCIAL INTERESTS OF PGT CLIENTS WILL BE WELL MANAGED.		
	(a) Disbursements from children's trusts will be made in a timely manner.	(i) Percentage of disbursements from children's trusts completed within 15 days of the guardian or client's request. (All years – 90%)
	(b) Legal, financial and property interests and assets of clients will be identified, secured and managed in a timely and prudent manner.	(i) Percentage of child and youth guardianship clients where financial entitlements and legal claims are identified by PGT and acted upon within 60 days of being notified. (All years – 95%)
		(ii) Percentage of personalized case plans, covering property, effects, legal issues and living arrangements that will be developed and implemented for new adult clients within 6 months of PGT appointment as Committee of Estate. (All years – 70%)
		(iii) Percentage of client trust receipts processed within 5 business days. (All years – 85%)
		(iv) Percentage of client disbursements processed within 15 business days. (All years – 95%)
	(c) Assets of client estates will be identified, secured and administered in a timely manner.	(i) Physical assets of new deceased estates secured within 15 days of notification of death in 75% of estates, and within 25 days of notification of death in 90% of estates. (All years)
		(ii) Percentage of Estate Liaison files where more than two years has elapsed following termination of active committeeship. (All years – 25%)
	(d) Estate distributions will be made to heirs and beneficiaries.	(i) Percentage of deceased estate funds distributed to heirs and beneficiaries rather than transferred to the BC Unclaimed Property Society. (All years – 75%)
	(e) Client investments will be managed prudently.	(i) Investment returns for all three pooled funds match or exceed established benchmarks. (All years)
		(ii) Personalized investment plans developed and implemented for clients with financial assets over $50,000. (All years – 95%)
		(iii) Investment plans subject to review according to the assessed level of risk associated with the client investment portfolio will be completed within the year. (All years – 95%)

Goals	Objectives	Performance Targets and Other Measures
2. PERSONAL INTERESTS OF PGT CLIENTS WILL BE PROTECTED.		
	(a) The personal needs of children and youth clients and the personal and health care needs of adult clients will be protected.	(i) Personalized case plans will be developed and implemented for children awarded in excess of $50,000 for cost of care within 6 months of the PGT receiving funds and then annually reviewed. (2005/06 – 85%; 2006/07 – 90%; 2007/08 – 95%)
		(ii) Personalized case plans will be developed and implemented for children and youth where on-going assistance with day-to-day maintenance has been approved within 20 days of receiving all decision-making information and then annually reviewed. (2005/06 – 85%; 2006/07 – 90%; 2007/08 – 95%)
		(iii) Percentage of Committee of Person clients who are annually visited by PGT staff. (All years – 80%)
		(iv) Percentage of major health care substitute decisions for adults made within 3 working days of all relevant information being received. (All years – 85%)
3. STATUTORY PROTECTIVE AND MONITORING SERVICES WILL BE DELIVERED IN AN APPROPRIATE, TIMELY AND FAIR MANNER.		
	(a) Settlement reviews of legal claims of children and youth will be carried out in a timely manner.	(i) Percentage of proposed settlements $5,000 and over that are reviewed and the parties advised of the PGT position within 60 days once all relevant information has been received. (All years – 90%)
		(ii) For settlements under $5,000, the average number of days to review and advise of PGT position regarding proposed settlements once all relevant information is received. (All years – 20 days)
		(iii) Percentage of key personal injury stakeholder groups reporting satisfaction with the PGT process for making recommendations on unliquidated damage claims with proposed settlements of over $50,000. (All years – 75%)
	(b) PGT will take steps to protect the assets of adults at risk for abuse, neglect and self-neglect.	(i) Percentage of cases where, on confirming that the assets of an apparently abused or neglected adult unable to seek support and assistance are at significant risk and in need of immediate protection, protective steps are taken under s.19 of the *Public Guardian and Trustee Act* within one working day. (All years – 90%)
		(ii) Percentage of financial reviews of Private Committee high risk client situations initiated within 60 days of receipt. (2005/06 – 75%; 2006/07 – 80%; 2007/08 – 80%)

Goals	Objectives	Performance Targets and Other Measures
		(iii) Average age of Private Committee accounts that have been submitted for passing and are awaiting PGT decision. (All years – 6 months)
4. THE PGT WILL CONTRIBUTE TO PUBLIC AWARENESS, POLICY ISSUES AND LAW REFORM INITIATIVES TO PROMOTE THE INTERESTS OF CLIENTS.		
	(a) The PGT will make relevant, useful and affordable recommendations to government for law reform affecting clients.	(i) Updated proposals regarding adult guardianship law reform issued by October 31, 2005.
	(b) The PGT will promote an understanding of its role among clients, stakeholders and the public.	(i) PGT role explained by PGT representatives at stakeholder conferences/events and other public education forums. (All years - 50 presentations)
		(ii) Education program developed and implemented to improve legal and financial outcomes for child and youth guardianship clients preparing for independence. (2005/06 – developed; 2006/07 – implemented)
5. THE PGT WILL IMPROVE ITS ABILITY TO DELIVER EFFECTIVE AND EFFICIENT SERVICES TO CLIENTS.		
	(a) PGT will respond to unmet public need for executor and trustee services.	(i) Analysis of the provision of estate and personal trust services to individuals not being served by private sector to be completed by December 31, 2005.
	(b) PGT will meet client expectations for quality, equitable and accessible services.	(i) Percentage of heirs and beneficiaries responding to survey who rated deceased estate administration services as good or very good. (All years – 75%)
		(ii) Implement and meet service commitments for administration of deceased estates. (2005/06 – commitments being piloted to establish time lines; 2006/07 – 75%; 2007/08 – 75%)
		(iii) An accessibility audit that addresses potential barriers to communications and cultural and physical constraints will be undertaken by March 31, 2006.
	(c) Mission critical information technology systems and processes will support PGT business activities.	(i) Implement case management system in phases. (RFP prepared by March 31/06; Vendor or developer selected by March 31/07; Implementation commenced by March 31/08)
		(ii) Improve trust accounting information management system through phased re-engineering of PGT financial systems. (Project development

Goals	Objectives	Performance Targets and Other Measures
		proposal for design completed by March 31, 2006; User requirements documentation and modelling completed by March 31, 2007; Vendor or developer selected by March 31, 2008)
	(d) Client service will be delivered in accordance with established standards and policies.	(i) Client-related service standards will be identified and reviewed to confirm desired service levels. (Report completed by December 31, 2005)
6. THE PGT WILL MAINTAIN A WORK ENVIRONMENT THAT ATTRACTS, DEVELOPS, VALUES AND EMPOWERS STAFF TO DELIVER QUALITY SERVICE.		
	(a) The PGT rewards, recognizes and values its employees and fosters an environment of continuous individual and organizational learning.	(i) Average number of training days per year per FTE. (All years – 2 days)
		(ii) Percentage of staff and supervisors who believe that they (and their staff) have the necessary training to do their current work well. (2005/06 – 75%; 2006/07 – 80%; 2007/08 – 80%)

IV. REVENUES AND EXPENDITURES

A. OPERATING COST PROJECTIONS For 2005-2006 Through 2007-2008

Program[1]	2005-2006		
	Operating Revenue	Operating Expenditure	Net
	All amounts are quoted in thousands of dollars		
Trust and Estate Services[2]			
Services to Adults	6,195	8,412	(2,217)
Estate and Personal Trust[3]	2,069	3,268	(1,199)
Child and Youth Services	2,471	1,750	721
Public Services[4]			
Services to Adults			
- Assessment & Investigation	0	552	(552)
- Committee of Person	0	273	(273)
- Private Committee Services	500	1,120	(620)
- Health Care Consent	0	522	(522)
- Adult Guardianship	0	453	(453)
Child and Youth Services			
- Guardian for Children in Care	85	916	(831)
- Infant Settlement Reviews & other legal	550	1,196	(646)
- Notices	240	339	(99)
Voted Funding			7,642
Revenue in excess of expenditure			951
Projected permanent FTEs			214

Rounding differences may be present

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1 Costs of central services that cannot be directly charged to a program area are allocated as follows:
- Executive Office including Planning, Community Liaison and Communications charged as an equal percentage to each area.
- Financial services including investment charged to program areas based on a percentage of transactions generated.
- Administration Corporate Financial Services charged to program areas based on a percentage of staffing.

2 Trust and Estate Services include Client Services and Estate Liaison in Services to Adults; Estate and Personal Trust Services and Trust Services in Child and Youth.

3 Estate and Personal Trust Services includes a backlog of non-fee generating accounts transferred from County Administrators.

4 Public Services include Adult Guardianship [Health Care Consent, community liaison and response to abuse and neglect], Assessment and Investigation and Private Committee Services in Services to Adults and guardianship to children in care, infant settlements and other legal reviews in Child and Youth Services.

Program	2006-2007			2007-2008		
	Operating Revenue	Operating Expenditure	Net	Operating Revenue	Operating Expenditure	Net
	All amounts are quoted in thousands of dollars					
Trust and Estate Services						
Services to Adults	6,157	8,191	(2,034)	6,128	8,177	(2,049)
Estate and Personal Trust	2,157	3,164	(1,007)	2,031	3,160	(1,129)
Child and Youth Services	2,510	1,654	856	2,549	1,649	900
Public Services						
Services to Adults						
- Assessment & Investigation	0	531	(531)	0	527	(527)
- Committee of Person	0	273	(273)	0	273	(273)
- Private Committee Services	500	1,081	(581)	500	1,071	(571)
- Health Care Consent	0	496	(496)	0	490	(490)
- Adult Guardianship	0	380	(380)	0	350	(350)
Child and Youth Services						
- Guardian for Children in Care	85	876	(791)	85	874	(789)
- Infant Settlement Reviews & other legal	550	1,086	(536)	550	1,051	(501)
- Notices	240	315	(75)	240	309	(69)
Voted Funding			6,752			6,752
Revenue in excess of expenditure			904			904
Projected permanent FTEs			214			214

B. SPECIAL ACCOUNT SUMMARY

	Public Accounts	Delegated Budget	Service Delivery Plan		
	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Special Account equity beginning balance	**$11,505**	**$12,422**	**$13,337**	**$14,288**	**$15,192**
Total self-generated and voted funding	18,240	18,307	18,999	18,109	18,109
Total Operating Expenditure	17,323	17,392	18,048	17,205	17,205
Excess of revenue over expenditure	917	915	951	904	904
Capital expenditure	889	794	794	794	794
Adjustment for capitalization of assets	(889)	(794)	(794)	(794)	(794)
	0	0	0	0	0
Special Account Equity Ending Balance	**$12,422**	**$13,337**	**$14,288**	**$15,192**	**$16,096**

APPENDIX A – PGT VISION

The following vision builds on on-going PGT successes and strengths and describes the outcome of the achievements of this Service Delivery Plan by March 31, 2008.

Part One - Excellence in Client Services

Client service is the number one priority for the PGT. The following features are hallmarks of client services at the PGT:

1. Timely (Ref. Goals 1, 2, & 3)

PGT serves clients in the most respectful, least intrusive manner, using modern business practices and technology.

Clients, as well as their family and friends, are given timely and relevant information regarding the nature and costs of PGT services. Historic backlogs in service have been eliminated in virtually all service areas. The one remaining backlog in deceased estate administration has been substantially reduced and a plan is in process to completely eliminate this backlog.

2. Accessible (Ref. Goal 5)

PGT serves the people of British Columbia through client service offices on Vancouver Island, in the Okanagan, and in the Lower Mainland. Certain services continue to be delivered and supported centrally by the Lower Mainland office. The web-based "Virtual PGT Office," enables staff and the public to use technology to communicate, share information and serve clients anywhere in the province. A plan is being implemented to further improve service accessibility in eastern and northern BC.

3. Meeting Diverse Client Needs (Ref. Goals 4 & 5)

PGT is committed to serving the diverse ethnocultural communities of BC through staff and contractors able to deliver services to clients in a language they understand. Outreach and communications activities are developed through a consultation process that supports and recognizes the wide variety of client needs. A plan is being implemented to meet the needs of clients with special communication and linguistic needs.

The PGT role is becoming more clearly understood among First Nations and aboriginal communities. The method of delivery of PGT services in First Nations and aboriginal communities is under active discussion with those communities.

4. Effective and Efficient (Ref. Goal 5)

PGT is fully aligned with public sector initiatives calling for "an innovative and goal-oriented public service". It continually seeks new ways to improve service delivery and has developed useful management information tools and research capabilities to support day-to-day operational management and longer-term strategic directions.

Technology has been used to improve business practices and increase efficiency. Staff have tools available to carry out business transactions and communicate with clients, family members, community agencies and businesses and more effective tools are being developed. Improved document management and specific aspects of public on-line capability have been implemented.

Private sector contractors continue to be used when appropriate in the interests of efficient and effective client service. Such relationships are entered into on a competitive basis to ensure clients receive the best possible service at the lowest price.

5. Respected Advocacy (Ref. Goal 4)

PGT continues to take a position on public issues to advance individual or collective interests of clients. PGT positions are determined independently from any other organization and from the provincial and other governments.

Positions taken by PGT on behalf of clients in court continue to be well respected by the judiciary, the Bar and the public. PGT staff are involved in both public and professional education activities in ways that will further the interests of PGT clients.

6. Delivering a Modern Mandate (Ref. Goal 4)

The statues underpinning major roles of the PGT have been the subject of policy review and have been modernized in some instances. PGT operational policies implementing these modern statutes fully embody the spirit of the updated laws. PGT continues to propose further modernization of outdated and inconsistent statutes.

Part Two – An Open and Balanced Organization

1. Transparent and Accountable (Ref. Goal 1 and SDP as a whole)

PGT corporate accountability to the public and government is ensured through reports tabled annually in the Legislative Assembly and through delivery of three-year service delivery plans subject to Attorney General and Treasury Board approval. PGT is a recognized provincial and national leader in the area of public performance reporting.

Annual financial audits provide assurance of the stewardship of estates and trusts held by PGT on behalf of clients. Annual independent performance audits provide similar assurance as to the integrity of performance reporting.

An effective quality assurance and internal audit function operates to proactively identify business processes that pose a risk to PGT high standards of integrity and client service. On-going performance reviews and measurement at all levels fosters a climate of continuous improvement.

2. Resourceful and Connected (Ref. Goals 2 & 4)

PGT obtains advice on key client and social issues as required, including using established relationships with the communities served. A private sector investment advisory board provides expert advice on the investment of client assets. Delivery of property management functions has been privatized.

PGT recognizes the importance of effective working relationships with other organizations such as service providers in the health, social, financial and legal fields in each geographic region it serves. PGT works with these organizations both to enhance the resources available to clients and to identify ways of improving its own services.

3. Effective Public Education (Ref. Goal 4)

PGT actively and effectively communicates useful information to the public regarding the needs of individuals requiring assistance in the community, estate and other planning issues, and matters related to the PGT role. PGT communicates current performance results in an effective and forthright manner to ensure public and stakeholder awareness of current service levels.

PGT has supported the transition of Community Response Networks (CRNs) from complete reliance on public funds to a more diversified funding model. CRNs work throughout BC to prevent and respond to abuse, neglect and self-neglect of adults who are unable to seek support and assistance.

4. A Fair Balance between Revenues and Expenditures (Ref. Goal 5)

PGT functions have been costed and appropriate recoveries established. Each service is designated as client paid, publicly funded or a shared cost. Fees and charges are reviewed annually to ensure they reflect current costs and are fully transparent to clients. This ensures that fees charged to clients are fair and do not inappropriately subsidize government mandated publicly funded services.

Part Three - A Learning and Innovative Corporate Culture

1. Staff Development and Training (Ref. Goal 6)

Employees continue to be recognized as the most important PGT resource. Front-line staff are empowered through maximum delegation of responsibility and supported by appropriate policies, technology and management review.

Successful, seamless service delivery relies heavily on team-work by well-trained professional staff. Staff appreciation is a major organizational value that is brought to all planning and operational processes. Human capital is an essential element of performance management and PGT is committed to supporting staff in achieving excellence. PGT maintains an organizational performance culture through broad staff participation in conceptualizing goals and developing, implementing and monitoring performance measures.

Orientation and training for new staff takes place in a timely manner. Training plans for existing staff are reviewed annually along with performance objectives. Staff members plan their career paths in collaboration with appropriate managers.

A PGT Staff Interchange Program provides both PGT and its employees with opportunities to learn from other organizations. Staff members will exchange jobs for a period of 6 - 24 months with employees in private trust companies, investment companies, legal offices, health and community organizations, government ministries, and public guardian and trustee offices in other jurisdictions.

2. New Areas of Growth (Ref. Goal 5)

The PGT Business Development Team oversees the conceptualization, development and incubation of new service lines. These service lines are carefully analyzed to review congruence with organizational mission, justification on the basis of rigorous business case analysis and cost recovery.